



4191-02U

## SOCIAL SECURITY ADMINISTRATION

[Docket No. SSA-2015-0059]

Advance Notification Regarding Reporting by State ABLE Programs Under Section 529A of the Internal Revenue Code

AGENCY: Social Security Administration

ACTION: Notice; Request for Comments

SUMMARY: This notice provides advance notification to State Achieving a Better Life Experience (ABLE) programs of the general types of information we anticipate requiring that the State programs include in their monthly electronic reports of ABLE account balances and distributions. We are also requesting information from the public and State ABLE programs about these general types of information and whether these electronic reports should include any other information.

DATES: Comments must be received by [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: You may submit comments by any one of three methods—Internet, fax, or mail. Do not submit the same comments multiple times or by more than one method. No matter which method you choose, please state that your comments refer to Docket No. [SSA-2015-0059] so that we may associate your comments with the correct document.

CAUTION: You should be careful to include in your comments only information that you wish to make publicly available. We strongly urge you not to include in your comments any personal information, such as Social Security numbers or medical information.

1. Internet: We strongly recommend that you submit your comments via the Internet. Please visit the Federal eRulemaking portal at <http://www.regulations.gov>. Use the Search function to find docket number [SSA-2015-0059]. The system will issue you a tracking number to confirm your submission. You will not be able to view your comment immediately because we must post each comment manually. It may take up to a week for your comment to be viewable.

2. Fax: Fax comments to (410) 966-2830.

3. Mail: Address your comments to the Office of Regulations and Reports Clearance, Social Security Administration, 3100 West High Rise Building, 6401 Security Boulevard, Baltimore, Maryland 21235–6401.

Comments are available for public viewing on the Federal eRulemaking portal at <http://www.regulations.gov> or in person, during regular business hours, by arranging with the contact person identified below.

FOR FURTHER INFORMATION CONTACT: Eric Skidmore, Office of Income Security Programs, Social Security Administration, 6401 Security Boulevard, Baltimore, MD 21235, (410)597-1833. For information on eligibility or filing for benefits, call our national toll-free number, 1-800-772-1213 or TTY 1-800-325-0778, or visit our Internet site, Social Security Online at <http://www.socialsecurity.gov>.

#### SUPPLEMENTARY INFORMATION:

BACKGROUND: The Stephen Beck, Jr., Achieving a Better Life Experience Act of 2014 (ABLE Act) was enacted on December 19, 2014, as part of the Tax Increase Prevention

Act of 2014 (Public Law 113-295). The ABLE Act permits a State, or an agency or instrumentality of a State, to establish and maintain a new type of savings program, called an ABLE program. Under an ABLE program, contributions can be made to a tax-advantaged ABLE account that is established for the purpose of providing secure funding for disability-related expenses on behalf of the account's designated beneficiary that will supplement but not supplant benefits provided through other sources. The designated beneficiary of an ABLE account, who is also the owner of the account, must have been disabled or blind prior to his or her attaining age 26. The ABLE Act further provides that the Social Security Administration will exclude the first \$100,000 in an ABLE account—for any period when the designated beneficiary maintains, makes contributions to, or receives distributions from his or her ABLE account—for purposes of the Supplemental Security Income (SSI) program. We shall also exclude distributions for qualified non-housing-related disability expenses for purposes of the SSI program.

Section 529A(d)(4) of the Internal Revenue Code provides that "States shall submit electronically on a monthly basis to the Commissioner of Social Security, in the manner specified by the Commissioner, statements on relevant distributions and account balances from all ABLE accounts." Before accepting these electronic reports, we will enter into a data exchange agreement with each State. This agreement will specify the content, format, and the security and privacy requirements for these reports. However, we recognize that general guidance in advance of entering into these agreements may be helpful to the States as they design their ABLE programs, and we do not want uncertainty concerning these reports to delay the States' implementing their programs. Therefore, we are issuing this advance notice to inform

State ABLE programs of the general types of information we anticipate requesting they include in their monthly reports of ABLE account balances and distributions.

NOTICE: We currently anticipate that our data exchange agreements will require that the States provide in their monthly electronic reports information, concerning each ABLE account:

- name of the designated beneficiary;
- Social Security number of the designated beneficiary;
- date of birth of the designated beneficiary;
- name of the person who has signature authority (if different from the designated beneficiary);
- unique account number assigned by the State to the ABLE account;
- account opened date;
- account closed date;
- balance as of the first moment of the month (that is, the balance as of 12:00 AM local time on the first of the month);
- date of each distribution in the reporting period; and
- amount of each distribution in the reporting period.

Dated: December 4, 2015.

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Carolyn W. Colvin,  
Acting Commissioner of Social Security

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